

## REMARKS

The Examiner's allowance of claims 1-44 and 58-63 is acknowledged and appreciated.

Claims 54-57 stand rejected under 35 U.S.C. §103 as being unpatentable over Verrall et al. in view of Mazaki et al. Applicants respectfully traverse this rejection because the cited references, alone or in combination, do not disclose or suggest the directions of the phase-delay axes of at least two optical retardation film layers, or the absorption axis of at least two polarizing film layers, as now more clearly described in claims 54-57.

More specifically, claim 54 describes at least two optical retardation layers, which have phase-delay axes that extend substantially orthogonal to each other in predetermined deviate directions which are neither parallel nor perpendicular to one side of one of the two film layers. The Verrall et al. reference discloses only a single optical retardation film 15 (see Fig. 1a). The broadband reflective polarizer 14 disclosed in the reference is not an optical retardation film. Therefore, it cannot satisfy the features of at least two optical retardation film layers called for in claim 54. Moreover, as recognized in the Office Action, Verrall et al. also fails to disclose the required orthogonal directions of the at least two phase-delay axes.

The Kaneko reference discloses a liquid crystal display including a retardation film 10 (see Fig. 8). As in the Verrall et al. reference, Kaneko teaches using only one retardation film 10. Accordingly, even if the cited references were combined, the resulting device would also have only one retardation film. As such, the combination of the two

references still would not disclose or suggest phase-delay axes of at least two optical retardation film extending substantially orthogonal to each other in predetermined deviate direction which are neither parallel nor perpendicular to one side of one of the at least two retardation films, as recited in claim 54.

Independent claim 55 describes that the set of polarizing films include at least two polarizing films which have absorption axes that extend substantially orthogonal to each other in predetermined deviate direction which are neither parallel nor perpendicular to one side of one of the at least two polarizing films. The Verrall et al. reference shows in Fig. 1a and 1b two linear polarizers 17 and 19. As recognized in the Office Action, Verrall et al. does not disclose the directions in which the absorption axes of the polarizer films extend.

The Kaneko reference discloses a lower polarizing film 8 disposed outside of the first substrate 1 of the liquid crystal device 22 and an upper polarizer film 9 disposed outside the single twisted retardation film 10 (see Fig. 4). The reference further discloses that the “intersecting angle between the pair of upper and lower polarizing is [sic] films 8 and 9 is 70 degrees” (see col. 9, lines 58-59, emphasis added). Accordingly, the Kaneko reference does not disclose or suggest that the absorption axes of the two polarizing films are substantially orthogonal to each other.

Moreover, Kaneko also does not disclose or suggest that the absorption axes of two polarizing films (which are substantially orthogonal to each other) extend in predetermined deviate direction which are neither parallel nor perpendicular to one side of one of the two polarizing films. Therefore, the Kaneko reference cannot provide the

deficiency in the Verrall et al. reference in disclosing or suggesting the features of claim 55.

For these reasons, claims 54 and 55 are allowable over the cited references.

Claims 56 and 57 have also been amended to include the features described in amended claims 54 and 55, and accordingly, are also allowable over the cited references.

New claims 64-78 have been added to further describe the present invention. Consideration and allowance is respectfully requested.

For all of the above reasons, Applicants request reconsideration and allowance of the claimed invention. The Examiner should contact Applicants' undersigned attorney if a telephone conference would expedite prosecution.

Respectfully submitted,

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